

Invoice No.: 1868885
 Re: USA Commercial Mortgage Company
 Matter No.: 083230.012700

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Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
09/25/06	Westlaw Research by WILLIAMS,COLLIN B.	\$ 33.22
09/26/06	Westlaw Research by WILLIAMS,COLLIN B.	\$ 161.08
10/09/06	Westlaw Research by POWELL,YOLANDA.	\$ 41.87
10/10/06	Westlaw Research by BADDLEY,DAVID W.	\$ 0.38
12/05/06	Telephone; 7023886587 from Ext. 8407 LAS VEGAS NV	\$ 0.40
12/05/06	Telephone; 7023886587 from Ext. 8407 LAS VEGAS NV	\$ 0.08
12/05/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 17800881839 Air/Rail Travel Peterman/Nancy A Ord-Las-Ord- 12/18/06	\$ 238.60
12/05/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 17800881843 Air/Rail Travel Peterman/Nancy A Las-Ord- 12/19/06	\$ 288.80
12/05/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 8908137919748 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/05/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 8908138203503 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/08/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 167800881907 Air/Rail Travel Peterman/Nancy A Las-Ord- 12/21/06	\$ 321.42
12/08/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 4017800881895 Air/Rail Travel Peterman/Nancy A Las-Ord- 12/21/06	\$ 288.80
12/08/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 8908138203555 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/08/06	VENDOR: American Express INVOICE#: AETL200612 DATE: 12/11/2006 8908138203565 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/14/06	2 Spiral binds; \$4.00	\$ 4.00
12/14/06	Copy; 457 Page(s) by 016160	\$ 68.55
12/15/06	VENDOR: Cline Transcription Services; INVOICE#: 31121506981; DATE: 12/15/2006 - 083230.012700 Transcript	\$ 981.20
12/20/06	VENDOR: Peterman, Nancy A. INVOICE#: C051000011372060047 DATE: 12/22/2006 TYPE: Hotel - Meals; REASON: Client Billable-CHI-Bkcy-Shareholder; DATE: 12/20/06 - Meals	\$ 60.43
12/20/06	VENDOR: Peterman, Nancy A. INVOICE#: C051000011372060047 DATE: 12/22/2006 TYPE: Hotel - Non Meals; REASON: Client Billable-CHI-Bkcy-Shareholder; DATE: 12/20/06 - Room and Misc charges	\$ 469.47
12/29/06	Copy; 5 Page(s) by 000999	\$ 0.75
Total Expenses:		\$ 3,075.05

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Description of Professional Services Rendered:

ACTION CODE: 804 CASE ADMINISTRATION

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
01/03/07	Kerry E. Carlson	Update pleading docket and register (0.40); forward all objections to from of confirmation order to N. Peterman (0.10).	0.50	95.00
01/05/07	Kerry E. Carlson	Update docket and recently filed pleadings.	0.30	57.00
01/11/07	Kerry E. Carlson	Update docket and recently filed pleadings; route to N. Peterman; review confirmation order.	0.50	95.00
01/15/07	Nancy A. Peterman	Review and analysis of recent pleadings	0.40	232.00
01/18/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.30	30.00
01/19/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.30	30.00
01/24/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.70	70.00
01/25/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.20	20.00
01/26/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.20	20.00
01/29/07	Carla Greenberg	Monitor case docket and distribute recently filed pleadings.	0.20	20.00
01/29/07	Nancy A. Peterman	Prepare for and participate in weekly call with client re all open matters, including USACM.	0.50	290.00
01/30/07	Carla Greenberg	Monitor case docket and distribute recently filed pleadings.	0.20	20.00
01/31/07	Elisa Rodriguez	Monitor case docket and distribute recently filed pleadings.	0.10	10.00
Total Hours:			4.40	
Total Amount:				\$ 989.00

TIMEKEEPER SUMMARY FOR ACTION CODE 804,

CASE ADMINISTRATION

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	0.90	580.00	522.00
Kerry E. Carlson	1.30	190.00	247.00
Carla Greenberg	0.40	100.00	40.00
Elisa Rodriguez	1.80	100.00	180.00
Totals:	4.40	224.77	\$ 989.00

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Description of Professional Services Rendered

ACTION CODE: 806 EMPLOYEE BENEFITS/PENSIONS

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
01/02/07	Kerry E. Carlson	Research all confirmation pleadings relevant to the PBGC trust and pension plan (.60); discuss status of same with D. Strosnider (.10); prepare index of same (.40).	1.10	209.00
01/02/07	Leslie A. Klein	Conference with David Strosnider and analyze issues relating to investment of pension assets.	0.60	381.00
01/02/07	David C. Strosnider	Review Plan of Reorganization, Declaration of Thomas J. Allison in Support of the Confirmation (1.0); and calculate Form 5500 weighted average for 2004 plan year (1.4).	2.40	840.00
01/03/07	Kerry E. Carlson	Conduct additional research relating to Debtors' retirement plans and trust agreement (1.0); exchange correspondence with Debtors' counsel re same (.50); research debtors' most current form 5500 for employee benefit plans (.50); discuss related documents with D. Strosnider (0.20).	2.20	418.00
01/03/07	Leslie A. Klein	Conference with David S. re: plan of reorganization and pension plan investment issues.	0.80	508.00
01/03/07	David C. Strosnider	Conference w/ L. Klein re: numerous ERISA issues (0.80); Appointment of a Successor Trustee for Defined Benefit Pension Plan and to Freeze the Plan (1.0); conference w/ K. Carlson re: obtaining 2005 Form 5500 and copy of Defined Benefit Pension Plan and Trust (0.10).	1.90	665.00
01/04/07	David C. Strosnider	Review Objection of the PBGC to Debtors Third Amended Joint Chapter 11 (0.40) ; review USA Capital First Trust Deed Fund, LLC's Objection to Claim No. 83, 84, and 85 filed by PBGC (.40); review USA Capital Diversified Trust Deed Fund, LLC's Objection to Claim No. 79, 80, and 81 filed by PBGC (0.40).	1.20	420.00
01/05/07	David W. Baddley	Conference w/ D. Strosnider re: pension issues under plan.	0.30	141.00
01/05/07	David C. Strosnider	Review asset purchase agreement and prepare memorandum re: fiduciary issues (2.0); conference call w/ L. Klein re: same (0.40).	2.40	840.00
01/06/07	David C. Strosnider	Complete memorandum re fiduciary sale	1.10	385.00

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01/08/07	Kerry E. Carlson	issues. Exchange correspondence with Debtors' counsel regarding pension benefit plans and trust agreement (0.30); further research on Debtors' Form 5500 (.20).	0.50	95.00
01/08/07	Leslie A. Klein	Conference with David Strosnider (0.10); review plan and trust re: plan fiduciaries (0.10).	0.20	127.00
01/08/07	David C. Strosnider	Review Defined Benefit Pension Plan and Trust Agreement (1.0); conference w/ N. Peterman re: status of memorandum (0.80); conference w/ L. Klein re: Pension Plan provisions addressing naming of Plan Administrator(0.80).	2.60	910.00
01/09/07	Kerry E. Carlson	Exchange correspondence regarding Form 5500 (0.30); receive and review the same (0.20).	0.50	95.00
01/09/07	Leslie A. Klein	Review and revise fiduciary memo (1.0); conference with Davis Strosnider regarding changes (0.20).	1.20	762.00
01/09/07	David C. Strosnider	Conference with L. Klein re: comments and review of memorandum (0.60); revise and draft additional sections of memorandum (1.4); review 2005 Form 5500, and calculate weighted investment return for the year (.10).	2.10	735.00
01/10/07	David C. Strosnider	Review 2005 Form 5500 and associated Schedules (0.20); calculated weighted investment return (.10) ; prepare memorandum to N. Peterman examining USA Commercial Mortgage Company Defined Benefit Pension Plan (.80); review and revise same; conference w/ N. Peterman re: same (.20).	1.30	455.00

Total Hours: 22.40

Total Amount: \$ 7,986.00

TIMEKEEPER SUMMARY FOR ACTION CODE 806,

EMPLOYEE BENEFITS/PENSIONS

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Leslie A. Klein	2.80	635.00	1,778.00
David W. Baddley	0.30	470.00	141.00
David C. Strosnider	15.00	350.00	5,250.00
Kerry E. Carlson	4.30	190.00	817.00
Totals:	22.40	356.52	\$ 7,986.00

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Description of Professional Services Rendered

ACTION CODE: 810 LITIGATION MATTERS

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
01/27/07	Nancy A. Peterman	Prepare email to J. Atkinson re 2004 requests for MFIM.	0.60	348.00
			<hr/>	
			Total Hours:	0.60
			Total Amount:	\$ 348.00

TIMEKEEPER SUMMARY FOR ACTION CODE 810,

LITIGATION MATTERS

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	0.60	580.00	348.00
Totals:	0.60	580.00	\$ 348.00

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Description of Professional Services Rendered

ACTION CODE: 812 PLAN & DISCLOSURE STATEMENT

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
01/02/07	Nancy A. Peterman	Review draft confirmation orders.	1.00	580.00
01/02/07	Nancy A. Peterman	Review disbursing agreements.	1.00	580.00
01/08/07	Kerry E. Carlson	Research and distribute objections to confirmation (.30); research docket for entry of proposed confirmation order (0.20); check with court reporter for missing transcript for September 29 hearing (0.20).	0.70	133.00
01/09/07	Kerry E. Carlson	Review objections to confirmation order (0.30).	0.30	57.00
01/09/07	Nancy A. Peterman	Review and respond to email from client re plan issues (.20); prepare email to client re confirmation order (0.10).	0.30	174.00
01/17/07	Nancy A. Peterman	Review notice of appeal of confirmation order.	0.20	116.00
01/22/07	Nancy A. Peterman	Telephone conference with S. Darr re: stay pending appeal.	0.20	116.00
01/23/07	Nancy A. Peterman	Review and respond to email from S. Darr re: appeal/stay pending appeal.	0.10	58.00
Total Hours:			3.80	
Total Amount:				\$ 1,814.00

TIMEKEEPER SUMMARY FOR ACTION CODE 812,

PLAN & DISCLOSURE STATEMENT

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	2.80	580.00	1,624.00
Kerry E. Carlson	1.00	190.00	190.00
Totals:	3.80	477.37	\$ 1,814.00

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Description of Professional Services Rendered

ACTION CODE: 813 FEE/EMPLOYMENT APPLICATIONS

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
01/02/07	Nancy A. Peterman	Review fee response for UST.	0.40	232.00
01/03/07	Collin B. Williams	Work on memo regarding fee enhancements and requirements for fee enhancements	1.00	320.00
01/12/07	Nancy A. Peterman	Review and comment on supplemental declaration.	0.30	174.00
01/17/07	Nancy A. Peterman	Exchange emails with J. Atkinson and A. Jarvis re: case status and extension of MFIM's employment.	0.20	116.00
01/17/07	Nancy A. Peterman	Telephone conference with J. Atkinson re: fee issues.	0.40	232.00
01/24/07	Kerry E. Carlson	Review docket and review Mesrirow's first interim application, objections, reply and orders entered thereto (.30); discuss same with N. Peterman (0.10).	0.40	76.00
01/24/07	Nancy A. Peterman	Exchange emails with J. Atkinson, S. Smith and T. Allison re fee payments (.20); telephone conference with the UST re fee objection (.30); telephone conference with J. Atkinson re same (.30); prepare email to client re status of issues with UST (.20).	1.00	580.00
01/25/07	Nancy A. Peterman	Exchange emails with J. Atkinson re fee issues and continued retention.	0.20	116.00
01/26/07	Nancy A. Peterman	Prepare email to UST re meeting on fees and payment of fees from sale proceeds.	0.20	116.00
01/31/07	Nancy A. Peterman	Determine all open issues re fees for tomorrow's meeting (0.30); prepare emails to client re same (0.10).	0.40	232.00
Total Hours:			4.50	
Total Amount:				\$ 2,194.00

TIMEKEEPER SUMMARY FOR ACTION CODE 813.

FEE/EMPLOYMENT APPLICATIONS

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	3.10	580.00	1,798.00
Collin B. Williams	1.00	320.00	320.00
Kerry E. Carlson	0.40	190.00	76.00
Totals:	4.50	487.56	\$ 2,194.00

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Description of Professional Services Rendered**TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY**

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Leslie A. Klein	2.80	635.00	1,778.00
Nancy A. Peterman	7.40	580.00	4,292.00
David W. Baddley	0.30	470.00	141.00
David C. Strosnider	15.00	350.00	5,250.00
Collin B. Williams	1.00	320.00	320.00
Kerry E. Carlson	7.00	190.00	1,330.00
Carla Greenberg	0.40	100.00	40.00
Elisa Rodriguez	1.80	100.00	180.00
Totals:	35.70	373.42	\$ 13,331.00

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Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
12/20/06	VENDOR: Cline Transcription Services; INVOICE#: 448; DATE: 12/20/2006 - 083230.012700 Transcript Service	\$ 24.60
12/20/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 17800881843 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ -288.80
12/20/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 17803859829 Air/Rail Travel Peterman/Nancy A Las-Ord-12/20/06	\$ 590.20
12/20/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 8908138446861 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/20/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 8908138446862 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ 29.00
12/21/06	VENDOR: FedEx INVOICE#: 860742509 DATE: 12/29/2006 Tracking #798070694597; From: Kerry Carlson, Greenberg Traurig, 77 W Wacker Dr, Chicago, IL 60601; To: Lisa Cline, Cline Transcription Services, 1306 West Craig Road, North Las Vegas, NV 89032	\$ 9.73
12/21/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 167800881907 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ -321.42
12/21/06	VENDOR: American Express INVOICE#: AETL200701 DATE: 1/11/2007 4017800881895 Air/Rail Travel Peterman/Nancy A 00-00-07	\$ -288.80
12/27/06	Westlaw Research by WILLIAMS,COLLIN B.	\$ 11.45
12/28/06	Westlaw Research by WILLIAMS,COLLIN B.	\$ 1.27
01/03/07	VENDOR: Base Limousine Service; INVOICE#: 8055; DATE: 1/3/2007 - Acct: GTLAW, Limousine Services from 12/15/06 to 12/20/06	\$ 194.00
01/06/07	Westlaw Research by STROSNIDER,DAVID C.	\$ 0.00
Total Expenses:		\$ -9.77

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Description of Professional Services Rendered:

ACTION CODE: 804 CASE ADMINISTRATION

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
02/03/07	Nancy A. Peterman	Review and analysis of recent pleadings.	0.50	290.00
02/05/07	Nancy A. Peterman	Review recent pleadings (.1).	0.10	58.00
02/20/07	Nancy A. Peterman	Telephone conference with J. Atkinson re case status, including fees, license issues, etc.	0.20	116.00
02/21/07	Nancy A. Peterman	Telephone conference with S. Strong re case status (.6); review and analysis of recent pleadings (.4); prepare email update to MFIM re open issues (.9).	1.90	1,102.00
02/24/07	Nancy A. Peterman	Review and analysis of recent pleadings.	0.90	522.00
02/26/07	Nancy A. Peterman	Review and analysis of recent pleadings.	0.50	290.00
02/27/07	Nancy A. Peterman	Review recent pleadings.	0.20	116.00
02/28/07	Nancy A. Peterman	Review recent pleadings.	0.20	116.00
Total Hours:			4.50	
Total Amount:				\$ 2,610.00

TIMEKEEPER SUMMARY FOR ACTION CODE 804,

CASE ADMINISTRATION

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Nancy A. Peterman	4.50	580.00	2,610.00
Totals:	4.50	580.00	\$ 2,610.00